App. F. IX-4

Previous References 1936. (97) 97 File No. 92-36

Serial Nos. 1

Letter References.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. one

Part B for march 1937

SUBJECT.

Annual Inspection Report of the Local Audit Department

WD 0418—GPB—22,500—29-8-36

[illegible] Inspection Report - K.A.D.

Fn 3402

General and Revenue Secretariat | G. File No. 92- of 193 6 | [App. F. III—2

Serial No.

1

No 171 - AE 3 (1) & 3) In the Comptt [illegible] Report on the [illegible]

The last year file with which this has been kept up is linked hereto. As noted in para 1 (b) of the linked file, no action is necessary on this.

2 The Comptt has promised to mention in future reports how the programme has been kept up, with reasons. Vide last para of P. No.

3 In accordance with para 5 of note on linked file, items which are unsatisfactory will be referred to the Branches concerned with a request to mentioning if reports have been received by them & suitable action framed.

Items 2, 8, 10, 15, 16, 18, 20, 46, 50 & 60 to L.S.G. Hyd.

Items 23 - G.M. (Bareilly)

Items 30 & 57 Deolali Farden & Agl. Research Inst.

4 To

5 Do L.S.G, G.M & Deo - Branches

NOTE—Contn. Sheet.

WD 0417—GPB—30,000—8-9-36

3376

SECT.

2 JAN.

E & R BRANCH

Financial Inspection Local Audit Dept. 4825

1576/F 3376 3402

File No. 3376 of 193 .

General and Revenue Secretariat

Serial No.

6

Extract taken and passed on to ~~[illegible]~~ Dy.

Rcvd 2/2/37 Jm

7 Extract taken & file passed on to

~~[illegible]~~ 5/8/37 Dy

Dy Secy Rev)

8 Nil

9. No report has been rcd from Comptr re item 5 referred to in para 3 above. Action will be taken on it when rcd.

Hbb 24/3/37.

Jm 25/3

Mr Sil

Submitted for orders of Hon'ble Chief Minister as the Branches have acted.

25/3 MR

W 25/3

B 25/3

B MR

S.R.S.R.

C. F. 92-36-1

In reply please quote reference to No. 191/LAD

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

Bangalore, dated 7th October *193* 6

12

FINANCIAL SECRETARY 13 OCT. No.

FROM

A. N. RAGHAVACHAR, ESQ., M.A.,
Comptroller to the Government of His Highness the Maharaja o Mys

FINANCIAL BR. Bangalore. 15 OCT. 1936 1378 GEN'L

To

S. Shamanna, Esq., B.A.,
Financial Secretary to the Govt. of Mysore
Bangalore.

1534

SIR,

I have the honor to forward herewith for information of Government the Annual Return for 1935-36 showing the names of Institutions -- inspected during the year by the Assistant Comptroller, Local Audit Department and the important irregularities noticed therein.

2. The following officers were in charge of the Department for the periods noted against them -

Mr. S. Raghavachar upto	5- 8-35
Mr. K. Srinivasa Murthy	from 6-8-35 to 4-11-35
Mr. Y. Subramanyam	from 5-11-35

3. During the year under reference the officers spent 202 days against 177 days in the previous year, in the inspection of institptions in and outside Bangalore. This number of 202 days includes 25 days during which Mr. Y. Subramanyam assisted me at Mysore in the inspection of accounts of the Railway Audit Office and 15 days spen by the same officer at Chickmagalur for the investigation of claims of contractor Mr. D'Souza under orders of Government in connection with the construction of certain buildings in the Coffee Experimental Station at Balehonnur. Of the remaining days, 95 were spent in the inspection of accounts of local bodies, 31 in the inspection of - accounts of Government Institutions at Bangalore, and 50 36 in the - inspection of accounts of Government Offices outside Bangalore.

4. The total number of offices inspected was 66 as against 78 in the year 1934-35. This includes the following major institutions:—

the two City Municipalities at Bangalore and Mysore, the University Office and Krishnarajendra hospital at Mysore, the Central Jail, Medical Stores, Military Stores, Hebbal Farm and Victoria Hospital at Bangalore. Important irregularities noticed during the course of inspection have been mentioned in the accompanying return.

5. I have recently arranged for a systematic annual programme of inspections by the officer, in place of the monthly programmes - hitherto followed. This arrangement will be suitably modified -- after the group system of supervision recommended in my reply to U.O. file No. G.F. 133 of 1935 comes into effect. All institutions subject to Local Audit have been divided into three classes, all major institutions coming under Class I. These Class I Institutions will be inspected every year. Most of the remaining Institutions are placed in Class II and these should be inspected by the Officer once in two years. The remaining few institutions coming under Class III are all small with no large financial interests for which there is no need to send a costly officer regularly, and the Senior Accountant's audit may be considered sufficient. The Inspection reports to be issued will of course be scrutinised and approved by the Assistant Comptroller in charge as the officer be held responsible for the efficiency of the inspection. Even of these, some have to be inspected each year. I enclose herewith a statement of institutions classified as stated above.

6. I will mention in future reports how far it has been possible to adhere to this programme.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

Statement of Head Quarter institutions at Bangalore.

Sl. No.	Item No.	Name of the institution.	No. of days fixed for inspection.	Remarks.
		Ist class institutions.		
1.	1.	Victoria Hospital.	4	Once in a year
2.	2.	Vanivilas Hospital.	2	
3.	3.	Minto Opthalmic Hospital	2	
4.	4.	Hebbal Agricultural Farm	2	
5.	5.	Central Jail	4	
6.	6.	Superintendent, Government Gardens.	4	
7.	7.	Bangalore City Municipality.	12	
8.	8.	Bangalore District Board.	2	
		IInd Class Institutions.		
9.	1.	E.D. Hospital, Bangalore	1	2 years.
10.	2.	Medical Stores	2	
11.	3.	Mental Hospital	1	
12.	4.	Serum Institute	2	
13.	5.	Implement Depot	1	
14.	6.	Livestock Section.	1	
15.	7.	Accounts of Sprayers & Chemicals	1	
16.	8.	Agricultural Engineering Section	1	
17.	9.	Lalbagh Sales Depot	1	
18.	10.	Harticultural Farm	2	
19.	11.	Superintendent, Government Gardens.	2	
20.	12.	Stamp Superintendent's Office	2	
21.	13.	do Manufactory.	1	
22.	14.	Government Stationery Depot.	2	
23.	15.	Government Central Book Depot.	2	
24.	16.	Office of the Director of Geology.	1	
25.	17.	General & Revenue Secretariat.	2	
26.	18.	I.G. of Police Stores.	1	
27.	19.	Mysore Lancers.	3	
28.	20.	Military Fund Accounts.	1	
29.	21.	do Stores	1	
30.	22.	Mysore Transport Corps	1	
31.	23.	1st Battalion.	1	
32.	24.	Grass Farm.	1	
33.	25.	Small Cause Court, Bangalore.	1	
34.	26.	Ist Munsiff's Court, do	1	
35.	27.	VIIIrd do "	1	
		IIIrd Class institutions.		
36.	1.	Leprosy Relief Fund.		
37.	2.	Mysore Medical Council		
38.	3.	Office of the Director of Agriculture		
39.	4.	do of the Superintendent, Civil Veterinary Department.		
40.	5.	Scheme of Production of Crops.		
41.	6.	do Thick Sugar Cane.		
42.	7.	Economic Botanist's Office.		
43.	8.	Distress Relief Fund.		
44.	9.	District Judge's Court, Bangalore.		
45.	10.	do Additional do		
46.	11.	Subordinate Judge's Court, do		
47.	12.	Intermediate College, Bangalore.		
48.	13.	Central College, do		
49.	14.	Medical School, do		
50.	15.	Engineering College, do		
51.	16.	English and Kanada Dictionery Office.		
52.	17.	Motar Bus Accounts, Bangalore.		
53.	18.	Women's College, Bangalore.		
54.	19.	~~Judge of Small Causes Court, Bangalore.~~		

Statement of outside institutions other than those at Bangalore.

Sl. No.	Item No.	Name of the institution.	No. of days fixed for inspection.	Remarks.
		Ist Class Institutions.		
1.	1.	Sri Krishnarajendra Hospital, Mysore.	3 days.	Once in a year
2.	2.	Mysore City Municipality	0	
3.	3.	District Board, Mysore.	2	
4.	4.	do Hassan	2	
5.	5.	do Kadur	2	
6.	6.	do Shimoga	2	
7.	7.	do Chitaldrug	2	
8.	8.	do Tumkur	2	
9.	9.	do Kolar	2	
10.	10.	Hassan Town Municipality	3	
11.	11.	Chickmagalore "	2	
12.	12.	Chitaldrug "	2	
13.	13.	Shimoga "	3	
14.	14.	Tumkur "	3	
15.	15.	Kolar "	3	
16.	16.	Davangere "	4	
17.	17.	Nanjangud "	2	
18.	18.	Sanitary Board, K.G.F.	2	
19.	19.	University Office, Mysore.	6	
		IInd Class Institutions.		
20.	1.	P.K.T. Sanitorium, Mysore	1	Once in two years.
21.	2.	Vanivilas Hospital, do	1	
22.	3.	Civil Hospital, K.G.F.	1	
23.	4.	do Shimoga	1	
24.	5.	Hassan	1	
25.	6.	Kadur	1	
26.	7.	Tumkur	1	
27.	8	Kolar	1	
28.	9	Chitaldrug.	1	
29.	10.	Ayurvedic & Unani College & Hospitals.	1	
30.	11.	Nagenahally Agricultural Farm	1	
31.	12.	Silk Farm at Chennapatna	2	
32.	13.	Babbur Agricultural Farm	1	
33.	14.	Marthur do	1	
34.	15.	Karragi Farm, Hunsur	1	
35.	16.	Coffee Experimental Farm, Balehonnur.	1	
36.	17.	Cattle Breeding Station, Ajjampur.	1	
37.	18.	Daria Dowlath Bagh, S.Patam.	1	
38.	19.	Curator, Government Gardens, Mysore.	2	
39.	20.	Government Branch Press, Mysore	2	
40.	21.	Government House, Mysore	2	
41.	22.	Accounts of the Dasara Exhibition.	1	
42.	23.	IIIrd Battalion, Mysore	1	
43.	24.	Mysore Horse	1	
44.	25.	Kunigal Stud Farm	1	
45.	26.	Ist Munsiff's Court, Mysore	1	
46.	27.	IInd do	1	
47.	28.	Chamarajanagar Municipality	2	
48.	29.	Hunsur "	2	
49.	30.	Periyapatna "	1	
50.	31.	Krishnarajanagar "	1	
51.	32.	Heggadadevankote "	1	
52.	33.	Gundlapet "	1	
53.	34.	T. Narasipur "	2	
54.	35.	Seringapatam "	2	
55.	36.	Frenchrocks "		

56.	37.	Mandya Municipality.	2
57.	38.	Krishnarajapet "	2
58.	39.	Malavally	2
59.	40.	Nagamangla	1
60.	41.	Hosakote	1
61.	42.	Doddaballapur	2
62.	43.	Nelamangala "	1
63.	44.	Kankanhally	1
64.	45.	Magady "	1
65.	46.	Chennapatna	2
66.	47.	Anekal	1
67.	48.	Devanahally	1
68.	49.	Closepet	1
69.	50.	Bowringpet	2
70.	51.	Chintamany	2
71.	52.	Mulbagal	1
72.	53.	Sidlaghatta	1
73.	54.	Chickaballapur	2
74.	55.	Bagepally	1
75.	56.	Goribidnur	1
76.	57.	Malur	1
77.	58.	Srinivasapur	1
78.	59.	Gudibanda	1
79.	60.	Madhugiri	1
80.	61.	Chicknaikanahally	1
81.	62.	Sira	1
82.	63.	Gubbi	2
83.	64.	Tiptur	2
84.	65.	Pavagada	1
85.	66.	Kunigal.	1
86.	67.	Koratagere	1
87.	68.	Turuvekere	1
88.	69.	Arasikre	2
89.	70.	Saklespur	1
90.	71.	Belur	1
91.	72.	Chennarayapatna	1
92.	73.	Arkalgood	1
93.	74.	holenarasipur	2
94.	75.	Alur	1
95.	76.	Bhadravaty	2
96.	77.	Chennagiri	1
97.	78.	Honnali	1
98.	79.	Shikaripur	1
99.	80.	Sorab	2
100.	81.	Segar	1
101.	82.	Kallurkatte	1
102.	83.	Thirthahally	1
103.	84.	Kumsi	1
104.	85.	Kadur	2
105.	86.	Birur	1
106.	87.	Tarikere	1
107.	88.	Koppa	1
108.	89.	Sringeri	1
109.	90.	Mudagere	1
110.	91.	Narasimharajapura	1
111.	92.	Chellakere	1
112.	93.	Hiriyur	1
113.	94.	Holalkere	1
114.	95.	Molakalmuru	1
115.	96.	Jagalur	1
116.	97.	Hosadurga	1
117.	98.	Harihar	1
118.	99.	Yelandoor	1
119.	100.	Bus Accounts at Mysore.	1
120.	101.	" " Hassan	1
121.	102.	Chickmagalur	1
122.	103.	Shimoga	1
123.	104.	Chitaldrug	1
124.	105.	Tumkur	1
125.	106.	Kolar.	1

126.	107.	District Judge's Court, Mysore.
127.	108.	Subordinate do
128.	109.	Additional "
129.	110.	District Judge's Court, Shimoga
130.	111.	Subordinate Judge's Court,
131.	112.	1st Munsiff's Court, Tumkur
132.	113.	2nd "
133.	114.	Munsiff's Court, Madhugiri
134.	115.	do Chickmallapur
135.	116.	Kolar
136.	117.	K.G.F.
137.	118.	Closepet
138.	119.	Shimoga
139.	120.	Additional do
140.	121.	" Sagar
141.	122.	" Chitaldrug
142.	123.	" Chickmagalur
143.	124.	" Narasimharajapur
144.	125.	" Nanjangud
145.	126.	" Hunsur
146.	127.	" Holenarsipur
147.	128.	" Hassan
148.	129.	" Mandya
149.	130.	" Seringapatam
150.	131.	" Doddballapur
151.	132.	" Davangere

Third Class Institutions.

152.	1.	Intermediate College, Mysore
153.	2.	Maharaja's College, "
154	3.	Maharany's College, "
155	4.	Medical College, "
156.	5.	Oriental Library "
157.	6.	Archiological Office "
158.	7.	University Library "
159.	8.	Prabhudha Karnataka Office
160.	9.	Ryamagondlu Municipality
161.	10.	Sarjapur
162.	11.	Vadigenahally
163.	12.	Nyamathy
164.	13.	Shiralcoppa
165.	14.	Ajjampoor
166.	15.	Harnahally
167.	16.	Banavar
168.	17.	Sravanabelagola
169.	18.	Konanoor
170.	19.	Saligrama
171.	20.	Saragoor
172.	21.	Bannur
173.	22.	Talkad
174.	23.	Moogur
175.	24.	Melkote
176.	25.	Maddur
177.	26.	Mirle
178.	27.	Agaramahally
179.	28.	Belakavady
180.	29.	Naikanahatty
181.	30.	Mayakonda
182.	31.	E.D. Hospital, Mysore
183.	32.	E.D. Hospital, K.G.F.
184.	33.	Assistant Director of Agriculture, Mysore
185.	34.	do Shimoga
186.	35.	do Tumkur
187.	36.	do Chickmagalur
188.	37.	Ramasamudra Municipality.
189.	38.	Yelahanka
190.	39.	Maternity Hospital, K.G.F.

Statement of institutions inspected by the Assistant Comptroller, L. H. D. during the year 1935-36 and important irregularities noticed in inspection

Statement of institutions inspected by the Assistant Comptroller, L.A.D. during the year 1935-36 and important irregularities noticed in inspection.

Sl. No.	Name of office inspected.	Name of officer in charge and designation.	Period during which each was in charge.	Date of inspection.	Name of Officer inspecting.	Brief account of the irregularities brought to notice.	General condition of the initial account with initials of Officer & date
1.	Municipal office, Malavally.	Mr.K.Prasad Amildar & President.	From 7-6-35.	17th & 18th August 35.	Mr. K.Sreenivasa Murthy, Assistant Comptroller, L.A.D.	(a) There has been considerable fall under Octroi revenue during 1934-35. (b) Arrears under Mohatarfa are very heavy. (c) Remission of building and vacant sites tax is long overdue. (d) Rs.6,500/- promised by a few gentlemen towards the High School Fund has not been recovered. (e) Register of civil suits is not complete (f) Vacant sites belonging to the Municipality have not been entered in the Property Register (g) Irregular exemption under venicle tax has been allowed by the Council. (h) A few literate men were employed as sweepers as shown in the baraward ~~xxxx~~ but the particular duty on which they were employed was not available or known.. (i) The financial condition is far from satisfactory as heavy amounts are due by the Municipality to several Government Departments.	fair

2.	Municipal Office, Belakavady.	Mr.K.Prasad Amildar & President.	From 7-6-35.	~~17th & 18th~~ 20th August 1935.	a. Mohatarfa arrears are increasing year after year. b. Pound accounts were not examined, cattle pound not inspected either by the President or a Councillor as per rules. c. Correct calculation of amounts due have not been made. d. Notices were not issued to all the defaulters. e. Some of the Municipal Councillers were in default in respect of Mohatarfa tax.	FAIR
3.	Municipal Office, Talkad.	Mr. B.Subramanaiya.	During 34-35.	22nd "	a. Education cess collections were not credited to Elementary Education Fund. b. Closing entries in the cash book were not signed by the President. c. A Register of contribution due to or by the Municipality has not been maintained. d. The stock register of forms was not correctly maintained. e. Mohatarfa arrears are very heavy. f. Filing up of papers and vouchers is not satisfactory.	NOT SATISFACTORY
4.	Municipal Office, Bannur.	do	do	23rd "	a. Mohatarfa arrears are very heavy. b. Collections and remittances of Government rent were not correctly made. c. Notices were not issued to all the defaulters and special notices issued to Municipal Councillors. d. Education cess was not correctly imposed and credited to Elementary Education Fund promptly.	GOOD.
5.	Municipal Office, Mandya.	Mr. E.V.Ganapathy Iyer, President & Revenue Sub Division Officer.	34-35.	24th & 25th. "	a. Mohatarfa arrears are very heavy. b. Security has not been obtained from all the officials who collect Municipal Revenue. c. Pensionary contribution was not paid on account of suboverseer Mr. Ramachandra Rao from 8-1-35 the date of his appointment in the Municipality. d. Site Register for the Adikarnataka colony has not been opened. e. Deposits for sites have not been adjusted even after the sites are sold and the subsequent	FAIR.

6.	Municipal Office, Serungapatam.	Mr.Hyder Alikhan Revenue Sub Division Officer & President.	34-35	27-8-35.	GOOD.

subsequent instalments of sites value are also taken to deposit.

f. The octroi peon at the Railway station has been allowed to collect octroi on goods the value of which exceeds Rs.25/- contrary to the orders of the President.

g. Excess over the octroi duty recoverable was collected by the President as a penalty for smuggling dutiable articles contrary to section 84(2) of Municipal Regulations.

a. Octroi duty was collected by the Mutsaddies at the ookad instead of sending the articles for levy of duty at the Head Katte contrary to the provisions of the sanctioned bye-laws.

b. Sanction of the Deputy Commissioner was not obtained for the expenditure incurred in connection with the visit of the Members of the India Council of State.

c. The date from which one of the rooms in the Municipal office was let out to one Mr.Hajee Peer is not ascertainable nor was the demand brought under miscellaneous demand.

d. Security has not been obtained from all the employees who have been entrusted with the collection of Municipal Revenue.

e. Heavy arrears under Mohatarfa.

7.	Municipal Office, Yelandur.	Mr. Syed Abdul Rahman, Amildar & President.	34-35	29-8-35 30-8-35	VERY GOOD.

a. The imprest transactions are few and far between and the imprest amount held is heavy.

b. Heavy arrears under Mohatarfa.

c. Pensionary contribution due on account of medical staff for the year 33-34 and 34-35 has not been paid.

8.	Kunigal Municipality.	Mr.C.N. Subba Rao, Amildar & President.	Feb 35 to date.	18 & 19-9-35.	GOOD

a. Though there is improvement in the collection of mohatarfa revenue, arrears are heavy, being thrice as much as the demand.

b. Warrant register not posted up for years

c. Mohatarfa collector has not furnished security.

d. Amounts collected under mohatarfa and

				and pound not remitted to treasury once a week as per rules. e. Pound accounts not examined by any Municipal Councillor nor is the pound inspected once a month as per rules. f. Fines not recovered as per cattle Trespass Act. g. Stock book of forms, stores, and receipt books not examined by any responsible officer. h. An Audit Committee has been formed from 35-36. i. Imprest not recouped once a month. A sum of Rs.4-7-2 retained by V.P. for a long time without being recouped. j. Audit report for 33-34 was still undisposed of. k. Accounts were kept and financial position slowly improving. ~~l. Accounts were kept and financial position slowly improving.~~ l. Irregular or inadmissible claims of T.A. by the Sanitary Inspector.	
9.	Koratagere Municipality.	Mr.M.Mallaraj Urs, Amildar & President.	From 16-2-34.	20-9-35.	1. Previous inspection report yet undisposed of. 2. Education contribution not adjusted as per G.O.No.L1500/M1.60-34-12 dated 21-8-35. 3. Stock book of stores not kept properly nor examined by a responsible officer. 4. Audit Committee not formed. 5. Heavy fall under pound collections due, it is stated, to prevalance of plague and consequent evacuation of the town. 6. Secufity not taken from Municipal clerk who is entrusted with octroi duty. 7. Octroi collection during 34-35 very poor 8. Heavy arrears under Mohatarfa. 9. Cash accounts not submitted on the due dates 10. Income of the Municipality poor and Mohatarfa taxes not revised.	NOT SATISFACTORY.
10.	Pavagada Municipality.	Mr.B.Surayna-rayana Rao, B.A.President.	13-3-35.	24& 25-9-35.	1. No action taken on audit report for 33-34.	FAIR.

11.	Chennapatna Taluk Office Record of Rights.	Amildar.	35-36.	14,15,16 Sept 35.
12.	Pavagada Taluk Treasury.	Mr.B.Surya-narain Rao B.A., Amildar.	13-3-35.	22,23 & 24-9-35.

2. Security not taken from persons handling Municipal money.
3. Octroi collection declining from year to year.
4. Receipt books not certified (certificate of pages not recorded).
5. Audit Committee not formed.
6. Receipts not granted when money is received.
7. Pound collections poor and steps necessary to prevent leakage of revenue not taken
8. Fines not imposed according to cattle trespass Act or sanctioned scheduled rates.
9. Miscellaneous demand register, contribution register not ~~verified~~ maintained.
10. Property register not properly maintained and not verified by President.
11. Education cess not credited to Elementary Education Fund.
12. Agreements not taken for P.W.contracts of 100, and above.
13. No schedule of rates maintained.
14. Arrears of Mohatarfa heavy.

Examined the work done by the auditors and instructions given on the points sought for by them.

1. This is a light and surplus treasury. SATISFACTORY.
2. The bags used for keeping coins are not uniform and one scale for weighing Rs.100/- is not accurate.
3. Printed general chalans and S.B. chalans for deposit are out of stock and manuscript chalans are being used.
4. There are heavy outstandings under Land Improvement and Takavi Loans.
5. Large variations in figures between the Treasury and the audit office.
6. In the register of securities kept several cases wherein payment of interest has been cancelled are included. The list requires revision.
7. Several S.B. Accounts (20) many of them obsolete are in the name of the Amildar.
8. Many specimen signatures of the officers of Accounts Department are wanting.

13.	Sira Town Municipality.	Mr.B.Siddananjappa, B.A., President.	22-7-35.	26 & 27-9-35.	1. Audit note for 30-31 and inspection note of 34 were still pending without disposal on the dates of inspection. 2. Arrears under Mohatarfa heavy and action taken for recovery inadequate. 3. Five of the Municipal Councillors were in default. 4. Delay in the compilation and submission of monthly accounts. Accounts for June and July 35 were not submitted to Audit Office even on dates of inspection. 5. Accounts not examined by an Audit Committee. 6. Scale register should be written up afresh and attested. 7. Pound register not properly maintained. Collections very poor and cause for poor collection needs investigation. 8. Miscellaneous demand register not satisfactorily kept. 9. Stock books of receipt books not properly kept. 10. Financial condition very poor.	FAIR.
14.	Chiknaikanhally Town Municipality.	Mr.N.Sambasiva Rao Naidu, B.A. President.	From 3-4-35.	28 & 29-9-35	1. Audit Notes for 33-34 was still pending. 2. Delay in compiling and submission of monthly accounts. 3. Accounts not audited by Audit Committee. 4. Mohatarfa arrears heavy. 5. Primary Education contribution for 30-31 to end of 33-34 not yet paid. 6. Security not furnished by Sanitary Maistry and 2nd clerk who handle Municipal money. 7. Agreements for works costing above 100, not taken from contractors.	SATISFACTOR
15.	District Board, Shimoga.	Mr.H.K.Halappa, President.	35-36.	15,16 & 17-10-35.	1. Audit Note for 33-34 kept undisposed of. 2. Audit reports of defunct Taluk Boards also not disposed of. 3. Heavy balances in arrears on account of contribution for Medical staff and vaccinators. 4. Railway cess collected not creditedto Government properly as per Government orders but is being used for expenditure by the Board and slowly repaid to Government.	FAIR.

16.	Nyamati Municipality.	Mr.Puttumadappa, Amildar President.	3-9-34.	18-10-35.	5. Receipts for money received at the Board not granted. 6. Security deposit not taken from officials handling money. 7. Furniture register not properly kept. 8. Scale register not properly kept. 9. Old advances amounting to Rs.2/92-4-0 relating to 30-31 and 31-32 not adjusted yet. 10. Unauthorised grant of advance to contractors. 11. Non-payment of Veterinary Dispensary quota due by Municipality. 12. Minimum balance not kept up during several months. 13. Rush of P.W. expenditure in June 35.
17.	Shiralkoppa .	Mr.K.Rangappa, Amildar President.	26-11-34 to date.	20-10-35.	1. Prescribed receipt books not used for granting receipts under octroi 2. Contribution towards primary Education not yet paid 3. Property register not examined by President or Vice President. 4. Arrears due as per miscellaneous demand register should be soon recovered. 5. Mohatarfa accounts incomplete and arrears heavy. 6. Accounts were maintained.
					1. Audit report for 33-34 kept undisposed of. 2. Security deposit not scrutinised by President or Vice President. 3. Security not taken from officials handling money. 4. Petty cash book not properly written up 5. Advance register not maintained. 6. Register of deposits not maintained properly. 7. Collection under pound very poor. 8. Difference in stamp accounts not reconciled 9. Service register not opened for all officials of the Municipality. 10. Register of contributions not posted todate. 11. Financial position very bad. 12. Bakipatti under Mohatarfa not prepared.

VERY FAIR

NOT SATISFACTORY.

18 Sagar	Mr.C.K. ~~Callappa~~ Challappa Iyer, President and Sub Divisional officer	7-1-35.	21, 22, 23rd Oct. 1935	1. No action taken on previous reports. 2. Revision of assessment of house and land taxes overdue. 3. Advance of Rs.8,650/- made to Executive Engineer, Shimoga for town hall construction not yet adjusted. 4. Stamped receipt & receipt for over Rs.20/- not being given. 5. Remission of toll khist without proper sanction. 6. Security not taken from officials handling money. 7. Payment of conveyance allowance to Sanitary Inspector twice for the same period 17-5-35 to 31-5-35 noticed for recovery. 8. Excess pay drawn by Sanitary Inspector at 63/- instead of at Rs.61/- from 16-2-35 noted for recovery. 9. High School accounts well maintained. 10. Financial condition sound.	FAIR.
19. Marthur Agricultural Farm.	Mr.Krishna Rao, Farm Manager.	35-36	25-10-1935.	Accounts fairly well maintained. An analytical return showing the result of each experiment of demonstration area cultivated, net yield, % of yield to cost incurred is not prepared. This seems necessary if experiments are to serve any purpose.	FAIR. per centage
20. Kumsi Municipality.	Mr.H.Mallari Rao, Deputy Amildar/President. Mr.Holeyappa, Vice President.	From 1-7-34.	26-10-35	1. Scale register should be written afresh. 2. Authority for a peon on Rs.12/- and 3 sweepers on Rs.11/- was not produced. 3. Petty cash book not kept and written up properly. 4. Revenue under pound falling. 5. Mohatarfa collection poor, baki patti not prepared. 6. Contributions payable not paid. 7. Financial condition very poor. 8. The Municipality is working with a minus balance.	Fair
21. Tirthahally Municipality.	Mr.S Narasinga Rao, Amildar & President.	23-6-32. No V.P.	27 & 28-10-35.	1. Audit notes for 1930-31 to 33-34 were undisposed of. 2. Competent sanction for a clerk on Rs.25/- not obtained.	

					3. Monthly accounts not puncutally sent to Audit Office. 4. Service registers not posted to date. 5. Pensionary contribution registers, stock book of stores, forms, etc, not posted todate 6. Stamped receipts not granted for above Rs. 20/- (receipts). 7. Several old items under deposits remain unadjusted. 8. The conditions under which the chattra of Thirthahalli was handed over to the Municipality not properly satisfied in as much as the building is not kept in a habitable condition, no account of vessels kept nor acknowledgment of parties in whose custody they are taken. 9. In connection with the purchase of the right of collection of Mohatarfa by the Municipality from the Rameswara temple as Inamdars of Padavanahalli necessary agreement duly approved by Government Advocate has not been executed.	Fair
22.	Thirthally Taluk Try.	Mr. S. Narasinga Rao,	23-6-32.	29& 30-10-35.		nil.	
23.	Medical Stores, Bangalore.	Mr. S. Chokkanna Iyengar.	16-11-33.	14 & 15-11-35.	Mr. Y. Subramanyam, Assistant Comptroller.	1. Accounts of credit sales are in a very bad condition. 2. Issue rates not based on any fixed datg	VERY BAD
24.	Military Department. Mechanical Transport Corps, Bangalore.	Mr. Hukandad.	4-11-34.	16-11-1935.	do	1. Average consumption of petrol for each lorry not fixed. 2. Stock of petrol and motar spare parts not verified by any officer.	GOOD.
25.	Government Silk Farm, Channapatna.	Mr. Shansuddin Khan, Assistant Superintendent.	10-3-31.	18 & 19-11-35.	do	1. There is heavy delay in payment of bills, rendering verification with initial facts difficult and allowing scope for double payments and fraud. 2. Transport charges claimed for cocoons are split up and claimed in batches and total number of cocoons for which payment is made is far less than those for which transport charges are paid (very much later). This should be put a stop to.	FAIR.

26.	Channapatna Municipality.	Mr.H.Krishnamachar, Special Officer.	14-2-1935.	20th & 21-11-35.	1. Even with the appointment of a Special Officer and collection of large amount of arrears, the fixed expenditure is more than the normal income. This requires watching. 2. Heavy arrears amounting to more than one lakh of rupees is due to Government and others on account of contributions and other payments to be made.	RECENTLY GOOD FORMERLY BAD.
27.	Kankanhally Municipality.	Mr.Sarag, B.A., L.L.B., Amildar President.	12-11-35.	22 & 23-11-35.	Even the pay of the scavengers and staff is delayed, to be disbursed for months together. The financial condition is very bad.	BAD.
28.	Stamp Superintendent's Office, Bangalore.	Mr.T.Venkatarangam, B.A., L.L.B.	25 & 26-11-35 & 10-2-36.		nil. (checked the stamp fee registers and verified the stock of stamps).	GOOD.
29.	Horticultural Farm, Bangalore.	~~Mr.V.Seshadri~~, Manager. Mr M.K. Seetharama Chetty. 25-2-35		27th & 28-11-35.	1. The market book in which all crops after harvesting should be entered had not been written up from May 1935. 2. The important registers have not been seen by any of the higher officers. 3. The cultivation sheets are not completely entered either as regards the several charges incurred or sale amounts realised.	GOOD
30.	Government Gardens & Lalbagh.	Mr.M.K.Seetharama Chetty.	25-2-35.	29 & 30-11-35.	1. The cash book contains unaccounted cash balance which also varies from month to month. It is not seen by any officer each day. Even the monthly certificate of counting is given by the Manager and not by the Superintendent or Assistant Superintendent. 2. The deposit register had not been written up from November 1934. 3. The Advance register had not been balanced for a long time and no abstract of it is prepared monthly to watch recoveries. 4. There is one register for all revenue realised and this is very incomplete. There are no postings against several items, items of 34-35 are entered in the year 1935-36 register	FAIR

					register and this register had not been scrutinised by any one . 5. No details of work done are entered against the nominal rolls and no register of works is maintained. Estimates for work are not prepared in advance and no comparison is made with actual outlay.	
31.	Office of the Curator Parks & Gardens, Mysore.	Mr.Krishnamurthi Rao.	35-36.	6 & 7-12-35. Mr.Y.Subramanyam, Assistant Comptroller.	1. There are several inadmissible T.A. claims 2. Miscellaneous Revenue Register should be maintained.	FAIR
32.	Nanjangud Municipality.	Mr.C.Ramachandra Rao, B.A., L.L.B. S.D.O. & President.	29-6-35.	9 & 10-12-35. do	Mohatarfa accounts have not been tallied.	FAIR.
33.	Gundlupet Municipality.	Mr.B.Subramanyaiya, B.A., Amildar President.	23-11-35.	11-12-35 do	The compounded octroi system which is in vogue is liable to be abused and is not supported by the Regulation.	GOOD
34.	Chamarajanagar Municipality.	Mr.C.B.Shankara Iyer, B.Sc., Amildar President.	9-9-35.	13-12-35 do	1. Interest has not been drawn on S.B.fixed deposit of Rs.5000/- from 7-12-34 which has resulted in a loss to the Municipality in the shape of interest that could have been earned on such ~~impressx~~ interest. 2. Invoice book should have been maintained to watch that no dutiable articles except levy of octroi duty imported by Railway. escape 3. The dates from which events which lead to mutations particularly decreases of demand occured should have been noted.	GOOD
35.	T.Narasipur Municipality.	Mr.B.Beerappa, B.A., Amildar President.	28-11-35.	14-12-35 do	The accounts were maintained well.	GOOD.
36.	Hunsur	Mr.Amin-ul-mulk M.A.,B.Com, Amildar President.	13-9-35	19-12-35 do	Mohatarfa accounts not properly maintained.	FAIR.
37.	Periyapatna	S.Krishnamurthy Rao, B.A., Deputy Amildar & President.	18-9-35	20-12-35 do	nil.	FAIR.

38. Heggadadevankote Municipality.	Mr.C.N.Gopalasami Naik, B.A. Amildar President.	22-10-34.	21-12-35.	50	Special action for recovery of arrears under Mohatarfa is necessary.	BAD.
39. Sri Krishnarajendra Hospital, Mysore.	Mr. Seshachallam, R.M.O.	15- 4-30.	16 to 18-1-36.	50	1.Cancellation of diets, are not intimated in time and the contractor is being paid for half to 1 day even after patients have left. This is a source of recurring loss. 2. The Hospital is in the unfortunate position of not knowing the total amount due to it and amounts due from several persons. No outstanding register or D.C.B. is kept. 3. "X" Ray Department accounts of cloth received for stiching and inpatient Fee Register contain several important omissions. Income of patient is uniformly not noted.	FAIR.
40. Mysore University.	Mr.V.Gopalasami Iyengar, M.A. Registrar.	11-8-1930.	20 & 21-1-1936 3,5,17-2-36 7-3-36.	50 and	1. Heavy delay in the compilation of accounts. 2. The headings of the cash book of the institution of check registers should be according to Budget heads. 3. Loss of fees of chemicals specimens etc on account of students who leave off study owing to nonreceipt of freeship due to delay in the declaration of freeship. 3. Delay in investment of endowment amounts keeping under deposits. 4. Internal audit arrangement on behalf of Senate to be improved. 5. Grants to Aided institutions should not be given as a matter of routine but should be based on their cash balances. 6. A proof sheet for outstanding bills is necessary. 7. A contingent Audit register should be maintained and accounts compiled directly from the revised statements to be received from the College. 8. Powers of write off of irrecoverable school fees upto a fixed limit should be delegated to various authorities and exercised by them so that heavy outstandings are not shown.	GOOD.

						9. There should be half yearly review of outstandings under debt heads and orders of ~~register~~ registar should ~~should~~ be obtained on it. 10. Monthly rent statements including all properties which fetch rent to be prepared. 11. It should be seen whether the interest on all endowments is used for the very purpose intended by donors. Such an elaborate cash book is not required.
41.	Frenchrocks Municipality.	Mr.Hyder Ali Khan, President. / Revenue Sub Division officer	22-11-34.	27 & 28-1-1936.	~~50~~	The octroi receipts are very good. (Rs.6,500/- per annum) for a small place like this due to sufficient staff and good supervision by Municipal Councillors and by the Sanitary Inspector. FAIR
42.	Krishnarajapet Municipality.	Mr.H.D.Puttayya, Amildar President, Mr.Nadig Nanjappa, V.P.	11-7-35.	29-1-36	~~50~~	There are several omissions leading to loss in the maintenance of the mutation register. The remission list shows that even House taxes is remitted without taking possession of the House or site. This is illegal. Octroi compounding system is not working well. Octroi receipts are very poor (Rs.900, per annum). GOOD
43.	Melkote "	" M.Gundappa, B.A. President. " Alasingrachar, V.P.	1-12-34.	31-1-1936.	~~50~~	The financial condition of the Municipality is very poor. The pay of the clerk has not been paid for 2 months. Several contributions have not been paid. Octroi should be levied on articles like cigarettes and beedi also. FAIR.
44.	Nagamangala "	Mr.J.Dargappa, B.A., Amildar & President.	18-11-35.	30-1-1936.	~~50~~	The Mohatarfa Accounts are very bad. Baki patties which had not been preparedf for several years are now being prepared with the help of a special staff. FAIR
44(a)	Sales Depot, Lalbagh.	" M.K.Seetharam chetty.	22-5-35	12-2-36	~~50~~	The cash book is not kept properly and cash balance analysed. Subsidiary register for advances is not kept. D.C.B. of credit sales ~~amount~~ amount is also not maintained. Adjustment for inter departmental issues not done regularly. NOT GOOD
45.	Victoria Hospital, Bangalore.	Mr.Challappa Iyer, Secretary.	7-1-35.	13 to 15. Feb 36	~~50~~	1. Printed receipt books with fixed values in stock are not being used in the "X" Ray and other out-patient departments. There is no means of knowing what amounts are due as items are GOOD.

(7)
Stock taking of furniture should be by taking the stock in several places and adding them on as in the case of linen.

(8)
A return of instruments is not prepared and sent.

(9)
The Breakage register is very incomplete and the realise is not recovered regularly.

(10)
Several articles like Syringes, Mattresses, Spirit etc, are not taken to stock

are taken to the Fee Registers only when payments are made.

2. Stock accounts of linen registers to be kept more carefully as several mistakes were noticed.

3. Though heavy dues are outstanding a D.C.B. is not kept and reviewed.

4. There is no daily account of Diet maintained and it is not possible to see how any thing like a correct daily indent for diet articles could be given to the contractor.

5. Income of patients is uniformly not noted in Outpatient Register (in one department there was only one receipt in a period of 5 months).

6. Receipts are poor.

46. Mysore City Municipality.	Mr.M.A.Srinivasan, ~~Officiating~~ President.	4-1-35.	18 to 25th Feb 36 5,6,10-6-1936.	50	FAIR

1. Establishment audit registers require considerable improvement.

2. Heavy and very old balances under deposits and advances require energetic handling.

3. Running statement of losses show several items of recoveries not effected.

4. Tenders called for works show that for 1934-35 a uniform rate was fixed which gave to some contractors even more than what they had tendered.

5. There is no comparison between outward and inward parcels returned. (coaching section).

6. Compast Account. - The gate keepers should keep an account of all materials going out of the Farm area.

7. Market rent agreement. - A Mutation Register has not been kept for the vacancy and occupation of market stalls and year-wise details for the arrears were not furnished.

8. Intimation received from the Inspector General of Police regarding the registration of motar vehicles are not filed and got scrutinised with reference to ledger and no demand register was kept ~~of~~ for vehicles.

9. Sewage Farm. - An account to show the labour & detailed data for vegetables, grass etc, separately was not kept with the cultivation sheets in each individual crops. A demand, collection and balance statement was not kept for vegetable sales, etc.

10. The verification of the octroi invoice register for articles received from the Wodi Bunder station [illegible] there was no ref[illegible]

47.	Record of Rights. Arkalgud.	Mr.C.Mahomed Hussain,B.A. Amildar.	29-2-36.	9 & 10-3-36.	Nil

to Mysore disclosed that there was no reference traceable for the collection of octroi, on several invoices in 10 days i.e., (1-3-36 to 10-3-36).

11. There are several old items outstanding under advances unadjusted.

12. Ledgers, i.e., receipts and expenditure abstracts were not promptly closed and delay in submission of the cash account (accounts for November 35 was not sent up).

13. Several cases of omissions in granting licenses for keeping hotels were noticed and yet the business is continued (some hotel keepers evidently find that it is cheaper to get fines by the Magistrate than paying the license fee.

14. Vacancy remissions are taken to the mutation register instead of under remission register. This may result in a permanent loss of revenue.

15. The list of new houses built and opening new shops and closing shops was not called for from the Shaikdars, Mutsaddys etc, to prevent leakage of revenue.

16. The remission granted by the Council (vide resolution No.83 dated 26-8-33) includes the amount of Rs.48-2-0 collected by the Mutsaddy, Nagesa Rao and not remitted to the Treasury. The party responsible for allowing it and why should the Municipality lose the amount should be made clear.

17. List No.1 34-35. shows that several cases of vacancy remissions were granted by the Council prior to the date of application which is not justified

18. To see that amounts are collected in arrears for the occupation of the Town Hall, the amount recoverable should be received along with the application. No rent was collected for holding a share holders' Meeting of K.R. Mills.

19. Health Office. - Muster rolls were not checked by the Sanitary Inspector, or the office. In one case the nominal roll was written in pencil.

1. The recoveries are very poor and the action taken in this direction by issue of notices and warrants very inadequate. — NOT GOOD.

2. There is no regular stock book of receipt books and number of pages in the receipt book is not certified.

					3. There is no internal check of work done by the R.R. Clerk. 4. Baki patti should be regularly prepared. 5. Arrangements should be made for recovery of Mutation fees in advance.	
48.	Shimoga Municipality.	Mr.Hyder Ali khan, President, District Treasury Officer.	26-2-36.	11,12,15-3-36.	50	1. Octroi duty is not recovered on the spot, but long afterwards. 2. There is no separate ware-house and ware-house charges are not levied. 3. Even cloth bundles are left with the parties before duty is recovered. 4. There is considerable fall in octroi revenue 5. Under Mohatarfa the Municipal Council have not levied taxes for years together in a large number of cases of fresh houses constructed shops opened etc. The loss to the Municipality should be surcharged. 6. Non levy of assessment in the case of several sites sold long back is also an item to be surcharged. 7. Financial condition of the Municipality is also poor.	GOOD EXCEPT FOR OCTROI ACCOUNTS
49.	District Hospital, Shimoga.	Mr.V.Srinivasa Mudaliar, D.M.O.	15-1-34.	13-3-36.	50	1. The amount charged to the Local Bodies under reward to midwives is inadequate and resulted in a loss of Rs.140/- in 1934-35 2. The basis of distribution of several charges should be reviewed periodically 3. M.O. commission should be charged to Local Bodies. 4. There are several discripancies in the Linen account. 5. The breakage register is very incomplete and no recovery is effected in a large number of cases. 6. New stock list of utensils does not contain several items in the old list . The value of these should be recovered.	FAIR
50.	Honnali Municipality.	Mr.R.Puttamadappa. Amildar President	3-9-34	14-3-36.	50	1. Heavy collections are left with the Bill Collector (in Feb 36 he had Rs.416-2-8). 2. Remittances are made only once a month. 3. Several foils in miscellaneous receipt books are torn off and missing.	BAD.

						4. Rates of octroi on tobacco is only 0-4-0 for maund against Rs.1/- per maund. No duty is levied on beedies and cigarettes. 5. Its finances are not very satisfactory, the duties should be increased immediately.	
51.	Shikaripur Municipality.	Mr.K.Rangappa, B.Sc. Amildar president	27-11-34.	16-3-1936.	60	Time allowed for report is largely exceeded and in such cases octroi has not been levied. 2. Tenders are not called for even works costing more than Rs.200. 3. Rates paid for works appear to be high. Even Council resolution is not taken for entrusting works to particular persons.	FAIR
52.	Sorab	" Mr.K.Ramanna, B.A. Amildar President	28-3-35.	17-3-1936.	60	The income is poor and the Municipality is unable to pay heavy contributions particularly Medical contribution. 2. No account is kept for fixed office contingencies. 3. Sanction of D.C. is necessary for increasing the rent paid to the V.P. for the Municipal office building from Rs.2½ to Rs.3.	FAIR
53.	Hosanagar	" " H.M.Boranna,M.A. Amildar President	15-11-33.	18-3-36.	60	1. Valuation of clothes brought for the shandy is not made by the V.P. or other authorised Councillors. 2. Mutation decreases have been allowed for the full year in the case of cycle tax levied on the Overseer or Manger though it was understood they stayed for a portion of the year at Hosanagar. There is an unnecessary heavy balance in the Treasury and a sum of Rs.1000/- may be transferred to S.B.Account so as to earn interest.	FAIR
54.	Sub Judge's Court, Mysore.	" G.Paramasiviah, B.A., L.L.B.	30-6-34.	19,20-3-36.	60	1. The same official should not be in charge of both cash and accounts. 2. There is no initial record readily available to check the entries in the cash book. 3. A stock book of receipt order books and cheque books is necessary. 4. Register of commission issued is in an imperfect condition and several entries are omitted. 5. Register of duties and penalties. - The Judge should initial the entries before cash is handed over to the cash clerk.	GOOD.

55.	Military Stores, Bangalore.	Mr.S. Abdul Majeed.	7-4-1935.	23,25,26-3-1936.	50	A check over the issues should be exercised by the Superintendent with reference to previous issues scales of supply, etc. 2. The account balance under the wollen account does not include the quantity with the tailor. 3. Wollen accounts are in arrears from November 1935. 4. Old difference may be adjusted early.	GOOD.
56.	Office of the Director of Agriculture. Bangalore.	Mr.B.Narasimha Iyengar, B.A., P.H.D.	4-1-1935	28-3-1936.	50	1. Advance register should be balanced monthly or quarterly 2. Unspent advances should be refunded on the day of return to Head Quarters. 3. Consolidated account should be kept in the Central Office for suspense heads like advances for seeds and manures, etc.	GOOD
57.	Central Jail Bangalore.	Mr.R.P.Mallappa, B.A., L.L.B.	19-12-35.	9-4-36 & 18,19-5-1936.	50	1. Cash Book. - Minus balances were found in several months. 2. Receipts were not stamped for deduction on account of court attachment and for tender deposits received. Shortage of 6 receipt books. 3. Cash balance not counted and certified on the last day of the month. 4. Accounts maintained for vegetables sold on credit was defective and unsatisfactory. 5. Gate Pass Books. - One and the same book used for cash and credit sales. Signature of parties to whom articles were delivered not taken in all cases. 6. Indents. - Same rate for cubical contents charged both for their planks and scantlings of sizes. Wastages not regularly charged in respect of wood issued for manufacture of furniture. In the case of wool used in manufacture of carpets, rugs, etc, very large percentages have been allowed for wastage. instead Labour charged on approximate basis of an ascertained data. 7. Stock ledgers. - Not properly written. Action not taken to dispose of old articles. Rates fixed for the sale of standard articles not reviewed and revised periodically.	EXCEPT THE STORE ACCOUNTS THE OTHERS ARE NOT GOOD.

58. Special investigation of the claims of the contractor, L.D'Souza in connection with the buildings constructed by him on the Coffee Experimental Station, Balehonnur. G.O.No. D.5340/AE 30-33. dt. 10th march 1936.		14th to 28th April 1936.	60	8. The rates fixed for washing clothes do not cover even the water charges and require to be enhanced. 9. Auction accounts. - Sale notifications and auction lists not produced. Articles remaining unsold not accounted for. The amount recommended by the Director of Agriculture was found to be in excess by more than Rs.2000/- several counterclaims were put forward as a result of the investigation on behalf of the Government. A unanimous report signed also by the Executive Engineer, Kadur Division and the Assistant Director of Agriculture, Chickmagalur, was obtained and sent to Government along with a detailed report mentioning the the several points in favour of the contractor and how the same could be met by the Government.	VIDE REPORT SUBMITTED TO GOVERNMENT SEPARATELY
59. Hebbal Agricultural Farm, Bangalore.	Mr.Venkata Rao, K. Badami, Deputy Director of Agriculture.	28-8-31.	20,21-5-1936.	07	

The main irregularities noticed are:-

1. Delay in recoupment of contingent bills.
2. Advances outstanding for long periods. FAIR
3. Some varieties of sugar cane are shown to yield widely different yields of jaggery without any explanation experiment, being noted in the registers.
4. There is no tallying of quantities of sugar cane as noted in the crop grown register and the milling register.
5. Lands are given out on lease to several persons without any agreement being taken or even the conditions being noted in a register to see if they are observed.
6. No account of miscellaneous revenue yielding properties. (e.g., Mango trees , cocoanut trees, Manure et c)
7. Giving out potatoes and other perishable articles on loan without proper authority and that too without maintaining accounts for it.
8. Other unauthorised issue of produce.
9. No regular stock taking for the past two years.
10. Heavy shortages in jaggery in 1934-35 as compared with that in 1933-34.
11. Cultivation sheets are maintained in a very imperfect condition and cannot furnish any useful

60. Bangalore City Municipality.	Mr.M.Seshadri, M.A., Municipal Councillor. Commissioner	6-7-1934.	25,26,27 to 30-5-1936.	

useful information at present.

P.W.Mills. -

1. The agreements obtained from the contractors are defective in that the provision for the recovery of the cost of bad works which may be brought to light subsequently before the final bill is passed has not been made. (2) No hire charges are levied on mortor mills lent to contractors or other private persons. FAIR

(2) The cutting charges in respect of trees cut and sold in auction, paid, the reference to rate and amount of cutting charges paid in each case should be noted in the register to verify with the revenue realised by the sale of such trees.

3. The cutting charges in respect of trees cut and sold in auction, paid, the reference to rate and amount of cutting charges paid in each case should be noted in the register to gerify with the re

4. There is delay of over two months in respect of recovery of sale amount of trees. Why money was not recovered on the spot on the date of sale requires to be explained.

5. No action has been taken to recover the amount of Rs.42-1-0 including the deposit of Rs.10/- outstanding from 19-1-1928.

6. Many items of deposits under this head have not been adjusted.

7. Tenders were not called for, for carts working in each gang.

8. In the Kumbaragundy scheme register two sums of Rs.213-4-0 and 36-1-0, the sale realisation of dismantled materials are shown as creditable to Municipal Funds instead of to Government.

9. Head Office Establishment Register.

Sanitary Staff. - The scale is shown as 1282. New fly leaves have not been filled when a new page was opened for 1935-36. The actual scale is only Rs.1268. What the difference is due to should be noted in the register.

10. No authority was quoted for allowing free trips in the case of Ambulance car used for conveying

conveying patients. The discretion allowed to the driver and the Municipal employees at times is not in order. Speed meter is not worked.

10. Lorry No.2 was not in use from 17-11-35 to 31-12-35. Why two gallons of T.T. oil were used on 19-12-35, while it was in the company under repairs and further what became of the balance of 3 gallons of crued oil on 17-11-35 may be explained. While preparing the mileage consumption for January 36 why the latter quantity was left out may be made clear.

11. A list of parmanent officials entitled to clothing is not kept. No account of receipts issues and balance of cloth for 1934-35 has been prepared and stock verified.

12. No reconciliation is made with the Comptroller's figure regarding pension charges.

13. There is no reconciliation between the Departmental figures and the account figures.

14. Regarding the payment of allowance for extra labour cases, the certificate with reference to Births and Death Register should be furnished.

61. Devanahalli Municipality.	Mr.K.R.Seetharama Iyengar, Amildar & President.	24-10-34.	11-6-1936.	80	1. Tender deposit amounts were not brought on the petty cash book before they were finally refunded to the unsuccessful bidders on to the treasury. 2. Audit notes were not promptly disposed off and these audit reports were left pending. 3. The Education cess balance was not credited to the Treasury inspite of several reminders. 4. Deduction on account of voids was not made as per rules. 5. Average ~~hight~~ weight measurement was given in respect of slabs used for compound wall to shandy maidan instead of taking actual hight etc, 6. Octroi duty was not collected on sheep or goat brought on shandy days on which the contractor recovers a ground rent of 0-0-6. 7. The Mohatarfa account was not correctly compiled and the arrears were allowed to swell year by year 8. There was loss of revenue in not approving the items of increases suggested by the Shanbhogue. 9. Remittances of collections were not arranged weekly as per rules.	GOOD.

62.	Devanahalli Taluk Treasury.	Mr.K.R.Seetharama Iyengar,	24-10-34.	12-6-1936.	80	There is no proper scale and weights to weigh money in the treasury. 2. Some times money was recovered without chellan in the proper form. 3. In the case of anticipatory pensions declaration was not obtained and a statement of pensioners 70 years old proposed and sent. 4. Several advances of interest payment authorisations on state loan bonds are unauthorised and the payment of interest not noted therein. 5. Facsimile signatures were not obtained in all cases of drawing officers. 6. The amount of chellan was not specified in words.	GOOD.
63.	Nosakote Municipality.	Mr.G.Narayana Setty, Amildar & President.		13-6-1936	50	1. Amount objected to for recovery in previous years was not recovered so far and attempts were too not made in that direction. 2. License fee was not imposed for hotels etc, though there was provision in the sanctioned bye-laws. 3. Expenditure in excess of budget provision incurred without proper sanction. 4. The arrears under Mohatarfa are very heavy and arrears which stood at Rs.1533/- in 1-7-33 were allowed to raise. 5. There was loss of revenue in not fixing the tax as proposed by the shanbhogue and the date of vacancy of cash-on shop was not furnished when taxes were reduced. 6. There is no indication of check having been exercised in respect of pound accounts.	FAIR
64.	Serjapur "	" Humayun Mirza, Assistant Commissioner in charge of Anekal.	20-3-1936.	15-6-1936.	50	1. The normal income was in excess of the normal expenditure as per budget estimates for the year 1936-37. 2. Rs.500/- drawn from S.B. Account was not brought on the general cash book before payment to the Assistant Engineer ~~W&L~~ W&P, Boring Section and the same debited to advance pending receipt of details for the amount. 3. The deposit account was not correctly maintained 4. Rs.4-11-0 paid as T.A. to the Revenue Inspector on 9-5-36 has been charged to Municipal Funds instead of charging it to advance pending recovery from Kankanhalli Municipality.	GOOD

						5.Several irregularities noticed in the public work bills regarding excess payment and omission to give credit to old materials used for work from the ~~signature~~ dismantled portion of old work. 6. Estimated values in respect of newly built houses and the date of vacancy of carts and shops in respect of decreases were not furnished. 7. The contribution register was not properly maintained.
55.	Anekal Taluk Treasury.	Mr.Humayun Mirza, Assistant Commissioner.	20-3-36.	15-6-1936.	80	1. Proper scales and weights are not available for the Treasury transaction. 2. There was a shortage of 4 excise agreement forms between the ledger account and the actual counting due to not posting an entry of issue in the stamp account 3. The amount of challan was not specified in words nor were the chellans signed by the Treasury Officer in many cases. 4. The amount with the Shroff and the Treasury Officer at the end of the day before putting in was some times in excess of the security furnished by them. 5. Sufficient amount was not taken out before commencing the day's transactions and the double lock cash balance appears to have been used as a single lock balance for purposes of daily transactions. 6. Advices of interest payment authorisation were not available for a few bonds; the payment of interest was made thereon without them and in one case the name of the party noted in the advice and to whom the interest was paid differed. 7. Amount spent of imprest in 1933 was not recouped till the date of inspection. 8. The file of circular orders was not complete and several circulars were missing.	GOOD.
66.	Anekal Municipality.	do	20-3-36.	19-6-36.	80	1. The cash chest contained only the imprest balance and the other amounts were kept on hand. 2. The budget estimates for 1935-36 disclosed that the receipts under revised figures have been over estimated and the budget was not correctly prepared. 3. The net sale proceeds of stray cattle were	FAIR

were not credited to service heads after 3 months and the deposit account properly maintained.

4. The bills of purchases were passed for payment without furnishing stock certificate and the stock actually entered in the register.

5. 0-4-0 for mile was claimed by Mr.G.Narayana setty , Amildar, in the T.A. Bill for Oct 35, whose pay was less than Rs.250/- and there was excess payment of Rs.5-8-0 in that month.

6. Different rates were allowed under public works for the same kind of work executed. Simultaneously there was excess payment of Rs.2-6-0.

7. The entries in the Miscellaneous Demand Register were not complete and the previous years items were not brought on the subsequent years register.

8. The Demand in respect of K.N.144 has been left out for the 2nd half year which should have been recovered in 1935-36.

9. The site register was not complete and a register of civil suits opened though a number of cases were filed for Mohatarfa arrears.

Assistant Comptroller.

S.S.